



3013 (02-09-04)

ANNUAL REPORT

OF

Name: TOWN OF GRAND CHUTE SANITARY DISTRICT NO. 1

Principal Office: 3111 WEST PROSPECT AVENUE
P.O. BOX 1192
APPLETON, WI 54912-1192

For the Year Ended: DECEMBER 31, 1999

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: TOWN OF GRAND CHUTE SANITARY DISTRICT NO. 1**Utility Address:** 3111 WEST PROSPECT AVENUE

P.O. BOX 1192

APPLETON, WI 54912-1192

When was utility organized? 1/1/1975**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: SALLY A. LEOPOLD**Title:** OFFICE MANAGER**Office Address:**

3111 W. PROSPECT AVE

P.O. BOX 1192

APPLETON, WI 54912-1192

Telephone: (920) 832 - 1581**Fax Number:** (920) 832 - 6036**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: MR RANDAL G. KAHLER CPA**Title:** MANAGER**Office Address:** ANDERSON TACKMAN & COMPANY PLC

306 CHERRY STREET

GREEN BAY, WI 54301

Telephone: (920) 432 - 6661**Fax Number:** (920) 432 - 6048**E-mail Address:** rkahler@atcogb.com

President, chairman, or head of utility commission/board or committee:

Name: MR MICHAEL A. MADERSEN**Title:** PRESIDENT**Office Address:**

3111 W. PROSPECT AVE.

P.O. BOX 1192

APPLETON, WI 54912-1192

Telephone: (920) 832 - 1581**Fax Number:** (920) 832 - 6036**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: ANDERSON TACKMAN & COMPANY PLC**Title:****Office Address:** ANDERSON TACKMAN & COMPANY PLC
306 CHERRY STREET
GREEN BAY, WI 54301**Telephone:** (920) 432 - 6661**Fax Number:** (920) 432 - 8048**E-mail Address:****Date of most recent audit report:** 3/21/2000**Period covered by most recent audit:** YEAR ENDED DECEMBER 31,1999

Names and titles of utility management including manager or superintendent:

Name: MARK ROHLOFF**Title:** ADMINISTRATOR**Office Address:**
502 WEST NORTHLAND AVE.
APPLETON, WI 54911**Telephone:** (920) 932 - 1573**Fax Number:** (920) 832 - 1660**E-mail Address:**

Name: TODD PRAHL**Title:** SUPERINTENDENT**Office Address:**
3111 W. PROSPECT AVE.
P.O. BOX 1192
APPLETON, WI 54912-1192**Telephone:** (920) 832 - 1581**Fax Number:** (920) 832 - 6036**E-mail Address:**

Name of utility commission/committee: SANITARY DISTRICT COMMISSION

Names of members of utility commission/committee:CHARLOTTE L. BERG, SUPERVISOR
JUDITH A. CHRISTJOHN, SECRETARY
THOMAS DREMEL, TREASURER
SHARRON A. HUSS, SUPERVISOR
MICHAEL A. MARSDEN, PRESIDENT
SHERRI MCNAMARA, SUPERVISOR
PATRICIA A. STEVENS, SUPERVISOR

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** 

IDENTIFICATION AND OWNERSHIP

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,825,758	1,862,410	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,413,950	1,385,705	2
Depreciation Expense (403)	220,840	209,364	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	15,658	16,527	5
Total Operating Expenses	1,650,448	1,611,596	
Net Operating Income	175,310	250,814	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	175,310	250,814	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	9,006	6,964	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	152,384	164,380	10
Miscellaneous Nonoperating Income (421)	6,887	6,794	11
Total Other Income	168,277	178,138	
Total Income	343,587	428,952	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	343,587	428,952	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	34,290	38,725	14
Amortization of Debt Discount and Expense (428)	6,627	6,627	15
Amortization of Premium on Debt--Cr. (429)		0	16
Interest on Debt to Municipality (430)	23,014	23,263	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	10,777	1,795	19
Total Interest Charges	53,154	66,820	
Net Income	290,433	362,132	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,976,101	2,655,020	20
Balance Transferred from Income (433)	290,433	362,132	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	18,071	39,176	24
Appropriations of Income to Municipal Funds--Debit (439)	(407)	1,875	25
Total Unappropriated Earned Surplus End of Year (216)	3,248,870	2,976,101	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS	128,158	5
INTEREST ON SPECIAL ASSESSMENTS	24,226	6
Total (Acct. 419):	152,384	
Miscellaneous Nonoperating Income (421):		
MILL TAX - CITY OF APPLETON	6,887	7
Total (Acct. 421):	6,887	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	18,071	12
Total (Acct. 436)--Debit:	18,071	
Appropriations of Income to Municipal Funds (439):		
EXCESS OF 1999 FIRE PROTECTION	(407)	13
Total (Acct. 439)--Debit:	(407)	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	14,947				14,947	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	1,000				1,000	2
Payroll	4,941				4,941	3
Materials	0				0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	5,941	0	0	0	5,941	
Net income (or loss)	9,006	0	0	0	9,006	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,825,758	0	0	0	1,825,758	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0				0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,825,758	0	0	0	1,825,758	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	177,440	8,492	185,932	1
Electric operating expenses	0		0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	600		600	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	8,492	(8,492)	0	18
All other accounts			0	19
Total Payroll	186,532	0	186,532	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	14,425,573	13,209,891	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	2,395,656	2,158,235	2
Net Utility Plant	12,029,917	11,051,656	
Utility Plant Acquisition Adjustments (117-118)	0	0	3
Other Utility Plant Adjustments (119)		0	4
Total Net Utility Plant	12,029,917	11,051,656	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	545,840	583,274	8
Special Funds (125-128)	575,697	557,626	9
Total Other Property and Investments	1,121,537	1,140,900	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	2,177,059	1,825,723	10
Special Deposits (132-134)	0	0	11
Working Funds (135)		0	12
Temporary Cash Investments (136)		0	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	280,805	330,375	15
Other Accounts Receivable (143)	57,691	49,500	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	187,646	194,139	18
Materials and Supplies (151-163)	3,092	3,438	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	18,782	2,752	21
Accrued Utility Revenues (173)		0	22
Miscellaneous Current and Accrued Assets (174)		1,791	23
Total Current and Accrued Assets	2,725,075	2,407,718	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	49,584	47,418	24
Other Deferred Debits (182-186)	0	68,320	25
Total Deferred Debits	49,584	115,738	
Total Assets and Other Debits	15,926,113	14,716,012	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	418,205	418,205	26
Appropriated Earned Surplus (215)	575,697	557,626	27
Unappropriated Earned Surplus (216)	3,248,870	2,976,101	28
Total Proprietary Capital	4,242,772	3,951,932	
LONG-TERM DEBT			
Bonds (221-222)	675,000	780,000	29
Advances from Municipality (223)	900,663	463,537	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	1,575,663	1,243,537	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	446,514	214,883	33
Payables to Municipality (233)	48,054	51,489	34
Customer Deposits (235)	200	400	35
Taxes Accrued (236)	36	77	36
Interest Accrued (237)	10,393	7,725	37
Matured Long-Term Debt (239)		0	38
Matured Interest (240)		0	39
Tax Collections Payable (241)		0	40
Miscellaneous Current and Accrued Liabilities (242)	5,696	4,998	41
Total Current and Accrued Liabilities	510,893	279,572	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)		0	43
Other Deferred Credits (253)	20,530	17,905	44
Total Deferred Credits	20,530	17,905	
OPERATING RESERVES			
Property Insurance Reserve (261)		0	45
Injuries and Damages Reserve (262)		0	46
Pensions and Benefits Reserve (263)		0	47
Miscellaneous Operating Reserves (265)		0	48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	9,576,255	9,223,066	49
Total Liabilities and Other Credits	15,926,113	14,716,012	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	13,809,770	0	0	0	1
Utility Plant Purchased or Sold (102)	0				2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)	68,320				5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	547,483				7
Total Utility Plant	14,425,573	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	2,395,656	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	2,395,656	0	0	0	
Net Utility Plant	12,029,917	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	2,158,235				2,158,235	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	220,840				220,840	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	21,597				21,597	6
Accruals charged other						7
accounts (specify):						8
TRANSPORTATION - CLEARING	9,034				9,034	9
Salvage	0				0	10
Other credits (specify):						11
	0				0	12
Total credits	251,471	0	0	0	251,471	13
Debits during year						14
Book cost of plant retired	14,050				14,050	15
Cost of removal	0				0	16
Other debits (specify):						17
					0	18
Total debits	14,050	0	0	0	14,050	19
Balance End of Year	2,395,656	0	0	0	2,395,656	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0		0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)	0				0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	3,092	3,438	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	3,092	3,438	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1993 Mortgage Revenue Refunding Bonds	5,595	428	33,571	1
1996 General Obligation Notes	1,032	428	7,220	2
1999 GENERAL OBLIGATION NOTES	0	428	8,793	3
Total			49,584	
Unamortized premium on debt (251)				
NONE	0	0	0	4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	418,205	1
Changes during year (explain):		
NONE	0	2
Balance end of year	418,205	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
MORTGAGE REVENUE REFUNDING BOND	12/01/1993	07/01/2005	4.70%	675,000	1
Total Bonds (Account 221):				675,000	
Total Reacquired Bonds (Account 222)				0	2

Net amount of bonds outstanding December 31: 675,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
GENERAL OBLIGATION NOTES PAYABLE	11/01/1999	11/01/2009	4.50%	525,925	1
General Obligation Notes Payable	09/15/1996	03/01/2006	4.65%	374,738	2
Total for Account 223				900,663	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	77	1
Accruals:		
Charged water department expense	14,799	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE	0	5
Total Accruals and other credits	14,799	
Taxes paid during year:		
County, state and local taxes	36	6
Social Security taxes	12,291	7
PSC Remainder Assessment	2,513	8
Other (explain):		
NONE		9
Total payments and other debits	14,840	
Balance end of year	36	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
Mortgage Revenue Refunding Bonds 12/1/93	0	34,290	34,290	0	1
Subtotal	0	34,290	34,290	0	
Advances from Municipality (223)					
General obligation notes payable dated 9/15/96	7,725	18,867	20,346	6,246	2
GENERAL OBLIGATION NOTES PAYABLE DATED 11/99		4,147		4,147	3
Subtotal	7,725	23,014	20,346	10,393	
Other Long-Term Debt (224)					
NONE	0	0		0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	7,725	57,304	54,636	10,393	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	9,223,066	0	0	0	0	9,223,066	1
Add credits during year:							
For Services	63,473	0				63,473	2
For Mains	251,654					251,654	3
Other (specify):							
HYDRANTS	38,062					38,062	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	9,576,255	0	0	0	0	9,576,255	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENT RECEIVABLE	545,840	2
Total (Acct. 124):	545,840	
Sinking Funds (125):		
BOND RESERVE	199,270	3
Total (Acct. 125):	199,270	
Depreciation Fund (126):		
DEPRECIATION FUND	271,427	4
Total (Acct. 126):	271,427	
Other Special Funds (128):		
REPAIR TOWER FUND	105,000	5
Total (Acct. 128):	105,000	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	280,805	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	280,805	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	51,283	13
Merchandising, jobbing and contract work	6,408	14
Other (specify):		
NONE		15
Total (Acct. 143):	57,691	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Receivables from Municipality (145):		
DELINQUENT A/R ON TAX ROLL	15,068	16
SPECIAL ASSESSMENTS ON TAX ROLL	172,578	17
Total (Acct. 145):	187,646	
Prepayments (165):		
NONE		18
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		20
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		21
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		22
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		23
Total (Acct. 186):	0	
Payables to Municipality (233):		
SANITARY DISTRICT EXPENSES PAID BY NONREGULATED SEWER UTILITY	48,054	24
Total (Acct. 233):	48,054	
Other Deferred Credits (253):		
ACCRUED SICK LEAVE & VACATIONS	20,530	25
Total (Acct. 253):	20,530	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	13,505,655	0	0	0	13,505,655	1
Materials and Supplies	3,265	0	0	0	3,265	2
Other (specify):						
NONE	0				0	3
Less Average:						
Reserve for Depreciation	2,276,945	0	0	0	2,276,945	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	9,399,660	0	0	0	9,399,660	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,832,315	0	0	0	1,832,315	
Net Operating Income	175,310	0	0	0	175,310	8
Net Operating Income as a percent of						
Average Net Rate Base	9.57%	N/A	N/A	N/A	9.57%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	418,205	1
Appropriated Earned Surplus	566,661	2
Unappropriated Earned Surplus	3,112,485	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	4,097,351	
Net Income		
Net Income	290,433	5
Percent Return on Proprietary Capital	7.09%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

1999 GENERAL OBLIGATION NOTES

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

OPERATION AND MAINTENANCE EXPENSES (401-402)
DURING THE CURRENT YEARS AUDIT(1999) A CORRECTION TO THE PRIOR YEARS
EXPENSES WAS MADE. AN ADDITIONAL PAYABLE FOR PURCHASED WATER IN THE AMOUNT
OF \$136,145
WAS RECORDED TO THE 12/31/98 FINANCIAL STATEMENT TO CORRECTLY REFLECT THE
PURCHASE OF WATER IN 1998. THIS CHANGE INCREASED PURCHASE WATER AND ACCOUNTS
PAYABLE IN 1998 BY THIS AMOUNT. THIS CHANGE ALSO DECREASED UNAPPROPRIATED
EARNED SURPLUS(BEGINNING OF YEAR) FOR THE CURRENT YEAR (1999) BY THE SAME
AMOUNT.

Identification and Ownership - Contacts (Page iv)

July 25 2000

Ms. Sally A. Leopold, Office Manager
Town of Grand Chute Sanitary District No. 1
3111 West Prospect Avenue
P.O. Box 1192
Appleton, WI 54912-1192

1999 Analytical Review DWCCA-2310-ELE

Dear Ms. Leopold:

The Public Service Commission has completed their analytical review of your 1999 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1999 annual report.

Thank you for your efforts in preparing your 1999 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlmw:\compl\Analytical Reviews\1999 analytical review letters\no prob
CEM.doc

cc: Mr. Michael A. Marsden, President

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,787,904	1
Total Sales of Water	1,787,904	
Other Operating Revenues		
Forfeited Discounts (470)	5,324	2
Miscellaneous Service Revenues (471)	16,766	3
Rents from Water Property (472)	10,100	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	5,664	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	37,854	
Total Operating Revenues	1,825,758	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-617)	1,038,287	8
Pumping Expenses (620-633)	39,155	9
Water Treatment Expenses (640-652)	1,995	10
Transmission and Distribution Expenses (660-678)	178,751	11
Customer Accounts Expenses (901-905)	34,010	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	121,752	14
Total Operation and Maintenance Expenses	1,413,950	
Other Operating Expenses		
Depreciation Expense (403)	220,840	15
Amortization Expense (404-407)	0	16
Taxes (408)	15,658	17
Total Other Operating Expenses	236,498	
Total Operating Expenses	1,650,448	
NET OPERATING INCOME	175,310	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	12	1,947	3,856	2
Industrial				3
Total Unmetered Sales to General Customers (460)	12	1,947	3,856	
Metered Sales to General Customers (461)				
Residential	4,708	241,305	579,262	4
Commercial	1,006	279,338	619,694	5
Industrial	17	136,856	233,186	6
Total Metered Sales to General Customers (461)	5,731	657,499	1,432,142	
Private Fire Protection Service (462)	152		65,535	7
Public Fire Protection Service (463)	1		243,699	8
Other Sales to Public Authorities (464)	24	21,306	42,672	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	5,920	680,752	1,787,904	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
----------------------	--------------------------	-------------------------------------	-----------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	243,699	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	243,699	
Forfeited Discounts (470):		
Customer late payment charges	5,324	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	5,324	
Miscellaneous Service Revenues (471):		
INSPECTION FEES	7,748	7
OTHER	9,018	8
Total Miscellaneous Service Revenues (471)	16,766	
Rents from Water Property (472):		
AIRADIGM-ANTENNA ON TOP OF WATER TOWER	10,100	9
Total Rents from Water Property (472)	10,100	
Interdepartmental Rents (473):		
NONE		10
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	5,664	11
Other (specify):		
NONE		12
Total Other Water Revenues (474)	5,664	
Amortization of Construction Grants (475):		
NONE		13
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)	0	1
Operation Labor and Expenses (601)		2
Purchased Water (602)	1,038,287	3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	1,038,287	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)	928	15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	28,228	17
Pumping Labor and Expenses (624)	4,080	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	770	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	2,120	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	3,029	25
Total Pumping Expenses	39,155	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)		27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	1,995	28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)		33
Total Water Treatment Expenses	1,995	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	37,274	34
Storage Facilities Expenses (661)	652	35
Transmission and Distribution Lines Expenses (662)	47,565	36
Meter Expenses (663)	13,734	37
Customer Installations Expenses (664)	4,872	38
Miscellaneous Expenses (665)	3,272	39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)	36	42
Maintenance of Distribution Reservoirs and Standpipes (672)	1,299	43
Maintenance of Transmission and Distribution Mains (673)	32,722	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	7,037	46
Maintenance of Meters (676)	8,169	47
Maintenance of Hydrants (677)	20,045	48
Maintenance of Miscellaneous Plant (678)	2,074	49
Total Transmission and Distribution Expenses	178,751	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	6,471	51
Customer Records and Collection Expenses (903)	27,539	52
Uncollectible Accounts (904)		53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	34,010	
SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	36,706	56
Office Supplies and Expenses (921)	6,073	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	5,309	59
Property Insurance (924)	13,467	60
Injuries and Damages (925)		61
Employee Pensions and Benefits (926)	50,967	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	1,597	65
Rents (931)	6,000	66
Maintenance of General Plant (932)	1,633	67
Total Administrative and General Expenses	121,752	
Total Operation and Maintenance Expenses	1,413,950	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent			1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		12,921	3
PSC Remainder Assessment		2,513	4
Other (specify): DELINQUENT P.P. TAX CHARGED BACK		224	5
Total tax expense		15,658	

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	1,000	0	1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	1,000	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	41,090		12
Structures and Improvements (321)	168,702		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	220,362		17
Diesel Pumping Equipment (326)	41,586		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	24,050		20
Total Pumping Plant	495,790	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	10,369		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			1,000	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	1,000	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	0	
PUMPING PLANT				
Land and Land Rights (320)			41,090	12
Structures and Improvements (321)			168,702	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			220,362	17
Diesel Pumping Equipment (326)			41,586	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			24,050	20
Total Pumping Plant	0	0	495,790	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			10,369	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	347,521		26
Transmission and Distribution Mains (343)	8,315,533	254,978	27
Fire Mains (344)	0		28
Services (345)	1,590,364	69,250	29
Meters (346)	620,192	213,439	30
Hydrants (348)	1,299,215	46,704	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	12,183,194	584,371	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	191,323		34
Office Furniture and Equipment (391)	47,794		35
Computer Equipment (391.1)	30,613	1,000	36
Transportation Equipment (392)	53,931	36,686	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	36,741		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	51,317		41
Communication Equipment (397)	6,246		42
SCADA Equipment (397.1)	103,592	222	43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	521,557	37,908	
Total utility plant in service directly assignable	13,201,541	622,279	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	13,201,541	622,279	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			347,521 26
Transmission and Distribution Mains (343)			8,570,511 27
Fire Mains (344)			0 28
Services (345)			1,659,614 29
Meters (346)	14,050		819,581 30
Hydrants (348)			1,345,919 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	14,050	0	12,753,515
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			191,323 34
Office Furniture and Equipment (391)			47,794 35
Computer Equipment (391.1)			31,613 36
Transportation Equipment (392)			90,617 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			36,741 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			51,317 41
Communication Equipment (397)			6,246 42
SCADA Equipment (397.1)			103,814 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	559,465
Total utility plant in service directly assignable	14,050	0	13,809,770
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	14,050	0	13,809,770

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	62,273	2.55%	4,302	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	99,630	5.00%	11,018	12
Diesel Pumping Equipment (326)	41,586	4.29%		13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	4,518	4.29%	1,032	15
Total Pumping Plant	208,007		16,352	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	0			17
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	161,911	1.93%	6,707	19
Transmission and Distribution Mains (343)	756,135	1.10%	92,873	20
Fire Mains (344)	0			21
Services (345)	347,888	2.09%	33,962	22
Meters (346)	138,877	6.00%	43,193	23
Hydrants (348)	212,603	1.85%	24,468	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	1,617,414		201,203	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	0	
321					66,575	8
322					0	9
323					0	10
324					0	11
325					110,648	12
326					41,586	13
327					0	14
328					5,550	15
	0	0	0	0	224,359	
331					0	16
332					0	17
	0	0	0	0	0	
341					0	18
342					168,618	19
343					849,008	20
344					0	21
345					381,850	22
346	14,050				168,020	23
348					237,071	24
349					0	25
	14,050	0	0	0	1,804,567	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	47,062	2.50%	4,783	26
Office Furniture and Equipment (391)	47,793	8.33%		27
Computer Equipment (391.1)	22,922	25.00%	7,653	28
Transportation Equipment (392)	45,898	12.50%	9,034	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	32,411	6.67%	2,451	31
Laboratory Equipment (395)	0			32
Power Operated Equipment (396)	51,317	10.00%		33
Communication Equipment (397)	4,567	9.09%	568	34
SCADA Equipment (397.1)	80,844	9.09%	9,427	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	332,814		33,916	
Total accum. prov. directly assignable	2,158,235		251,471	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	2,158,235		251,471	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					51,845	26
391					47,793	27
391.1					30,575	28
392					54,932	29
393					0	30
394					34,862	31
395					0	32
396					51,317	33
397					5,135	34
397.1					90,271	35
398					0	36
399					0	37
	0	0	0	0	366,730	
	14,050	0	0	0	2,395,656	
					0	38
	14,050	0	0	0	2,395,656	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	52,760	0		52,760	1
February	48,357			48,357	2
March	55,816			55,816	3
April	59,646			59,646	4
May	60,923			60,923	5
June	66,971			66,971	6
July	60,200			60,200	7
August	73,108			73,108	8
September	69,216			69,216	9
October	56,143			56,143	10
November	59,960			59,960	11
December	55,813			55,813	12
Total for year	718,913	0	0	718,913	
Less: Measured or estimated water used in main flushing and water treatment during year				1,800	13
Less: Other utility use				1,700	14
Other utility use explanation:					15
WATER BREAKS - 1500					
FIRE PROTECTION - 200					
Water pumped into distribution system				715,413	16
Less: Water sold				680,752	17
Losses and unaccounted for				34,661	18
Percent unaccounted for to the nearest whole percent (%)				5%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				3,024	21
Date of maximum: 12/23/1999					22
Cause of maximum:					23
Minimum gallons pumped by all methods in any one day during reporting year				1,161	24
Date of minimum: 12/25/1999					25
Total KWH used for pumping for the year				373,980	26
If water is purchased: Vendor Name: CITY OF APPLETON					27
Point of Delivery: COLLEGE AVE, LILAS DRIVE & FIRST AVE					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
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NONE

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER #1 PUMP #1	BOOSTER #1 PUMP #2	BOOSTER #2 PUMP #1	1
Location	LILAS & 2ND	LILAS & 2ND	W COLLEGE AVE	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	ALLIS CHALMERS	ALLIS CHALMERS	ALLIS CHALMERS	5
Year Installed	1975	1975	1975	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	700	700	700	8
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS	ALLIS CHALMERS	ALLIS CHALMERS	9
Year Installed	1975	1975	1975	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	40	40	40	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER #2 PUMP #2	BOOSTER #3 PUMP #1	BOOSTER #3 PUMP #2	14
Location	W. COLLEGE AVE	FIRST ST & ONEIDA	FIRST ST & ONEIDA	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	ALLIS CHALMERS	ALLIS CHALMERS	ALLIS CHALMERS	18
Year Installed	1975	1993	1993	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	700	1,600	1,600	21
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS	US MOTORS	US MOTORS	22
Year Installed	1975	1993	1993	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	40	75	75	25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1975		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	175		6
Total capacity in gallons	500,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	6.000	19,724	0	0	0	19,724	1
P	D	6.000	16,727	0	0	0	16,727	2
M	D	8.000	24,705	11,573	0	0	36,278	3
P	D	8.000	185,345	0	0	0	185,345	4
M	D	10.000	22,156	0	0	0	22,156	5
P	D	10.000	5,223	0	0	0	5,223	6
M	D	12.000	49,695	698	0	0	50,393	7
P	D	12.000	30,058	0	0	0	30,058	8
M	D	16.000	34,537	0	0	0	34,537	9
P	D	16.000	1,930	0	0	0	1,930	10
Total Within Municipality			390,100	12,271	0	0	402,371	
M	D	8.000	5,752	0	0	0	5,752	11
P	D	8.000	2,304	0	0	0	2,304	12
M	D	10.000	3,101	0	0	0	3,101	13
M	D	12.000	3,977	0	0	0	3,977	14
M	D	16.000	1,313	0	0	0	1,313	15
Total Outside of Municipality			16,447	0	0	0	16,447	
Total Utility			406,547	12,271	0	0	418,818	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	1.000	3,274	123	0	0	3,397		1
M	1.500	78	6	0	0	84		2
M	2.000	141	1	0	0	142		3
P	2.000	6	0	0	0	6		4
P	4.000	43	0	0	0	43		5
P	6.000	112	2	0	0	114		6
P	8.000	34	0	0	0	34		7
P	10.000	8	0	0	0	8		8
P	12.000	2	0	0	0	2		9
Total Utility		3,698	132	0	0	3,830	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	5,202	1,176	41	0	6,337	1,957	1
0.750	157	36	65	0	128	119	2
1.000	312	18	55	0	275	187	3
1.500	217	9	84	0	142	114	4
2.000	121	14	26	0	109	64	5
3.000	20	1	1	0	20	9	6
4.000	7	2	0	0	9	4	7
6.000	2	0	0	0	2	0	8
Total:	6,038	1,256	272	0	7,022	2,454	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	4,708	485	2	5	1,137	0	6,337	1
0.750	4	93	1	1	29	0	128	2
1.000	4	190	4	5	72	0	275	3
1.500	0	114	2	4	22	0	142	4
2.000	0	70	2	4	33	0	109	5
3.000	0	10	0	2	8	0	20	6
4.000	0	6	1	1	1	0	9	7
6.000	0	0	1	1	0	0	2	8
Total:	4,716	968	13	23	1,302	0	7,022	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	37	0			37	1
Within Municipality	889	22			911	2
Total Fire Hydrants	926	22	0	0	948	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	948
Number of distribution system valves end of year:	986
Number of distribution valves operated during year:	986

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

IN 1998 THE UTILITY INCURRED ENGINEERING COSTS ASSOCIATED WITH A WATER DISTRIBUTION PLAN TOTALING \$16,500. THIS EXPENDITURE WAS NOT INCURRED IN 1999

Sources of Water Supply - Ground Waters (Page W-13)

ALL WATER IS PURCHASED

Water Mains (Page W-17)

MAIN ADDITIONS CONSTRUCTED BY THE DISTRICT WERE FINANCED WITH LONG-TERM DEBT PROCEEDS. THESE ADDITIONS WERE ASSESSED TO THE OWNERS BASED ON ACTUAL CONSTRUCTION COSTS AND ARE PAYABLE OVER 5 TO 10 YEARS AT 6.5% ASSESSMENTS OF \$255,720 ARE DEFERRED UNTIL THE PROPERTY OWNERS CONNECT TO THE SYSTEM. DURING 1999, 8,210 FEET OF MAIN WAS CONTRIBUTED BY THE DEVELOPER.

Water Services (Page W-18)

SERVICE ADDITIONS CONSTRUCTED BY THE DISTRICT WERE FINANCED WITH LONG-TERM DEBT PROCEEDS. THESE ADDITIONS WERE ASSESSED TO THE PROPERTY OWNERS BASED ON ACTUAL CONSTRUCTION COSTS AND ARE PAYABLE OVER 5 TO 10 YEARS AT 6.5% INTEREST. THE COST OF SERVICES PROVIDED BY DEVELOPERS WAS BASED ON INVOICES PROVIDED BY THEM. DURING 1999, 106 SERVICES WERE CONTRIBUTED BY PROPERTY OWNERS.
